

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re:) Chapter 11
)
DELPHI MECHATRONIC SYSTEMS) Case No. 05-44567 (RDD)
)
)
)
Debtor.)
-----x

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)**

1. TO: **DEUTSCHE BANK SECURITIES INC.** ("Transferor")
60 Wall Street, 3rd Floor
New York, NY 10005
Attn: Matthew Doheny
Tel: 212-250-5760
Fax: 212-797-8770

2. Please take notice of the transfer, in the amount of \$5,491.20, of your general unsecured claim against DELPHI MECHATRONIC SYSTEMS, as jointly administered In re: Delphi Corporation, Case No. 05-44481, as evidenced by the Proof of Claim No.11966 (Exhibit A), has been transferred to:

GOLDMAN SACHS CREDIT PARTNERS, L.P. ("Transferee")
c/o Goldman, Sachs & Co.
30 Hudson, 17th Floor
Jersey City, NJ 07302
Attn: Pedro Ramirez
Telephone: (917) 343-8319
Fax: (212) 428-1243

An evidence of transfer of claim is attached hereto as Exhibit B. All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit C.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

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FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

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SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

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Refer to **INTERNAL CONTROL NO. _____** in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2007.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtor's Attorney

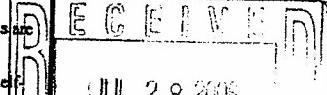
Deputy Clerk

EXHIBIT A

PROOF OF CLAIM

COPY

FORM B10 (Official Form 10) (04/05)

UNITED STATES BANKRUPTCY COURT		Southern	DISTRICT OF	New York	PROOF OF CLAIM	
Name of Debtor					Case Number	
Delphi Mechatronic Systems, Inc.					05-44567	RECEIVED
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.					AUG 05 2006	
Name of Creditor (The person or other entity to whom the debtor owes money or property):					KURTZMAN CARSON	
TDK Corporation of America					Date Stamped Copy Returned No self addressed stamped envelope No copy to return	
Name and address where notices should be sent: John P. Sieger Katten Muchin Rosenman LLP 525 W. Monroe Street Chicago, Illinois 60661-3693 Telephone number: (312) 902-5294					THIS SPACE IS FOR COURT USE ONLY	
Account or other number by which creditor identifies debtor:					Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: 12/2/05	
1. Basis for Claim	<input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____					<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred:	12/28/04 through 10/08/05		3. If court judgment, date obtained:			
4. Total Amount of Claim at Time Case Filed: \$	5,491.20		(unsecured)	(secured)	(priority)	5,491.20 (Total)
<input type="checkbox"/> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.						
5. Secured Claim.	<input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____					
Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____						
6. Unsecured Nonpriority Claim \$	5,491.20					
<input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.						
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.	THIS SPACE IS FOR COURT USE ONLY					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.	 JUL 28 2006 <small>CLAIMS PROCESSING CENTER USBC, SDNY</small>					
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim	Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Wayne Zolotar Credit Manager				
Date: July 26, 2006 <small>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</small>						

RIDER TO AMENDED PROOF OF CLAIM

TDK Corporation of America ("TDK") files this amended proof of claim (the "*Proof of Claim*") to amend its original proof of claim dated December 2, 2005. This Proof of Claim provides that TDK's claim against Delphi Mechatronic Systems, Inc., is \$5,491.20.

The documents evidencing TDK's claim are voluminous. Therefore, rather than attaching such documents, attached hereto as Exhibit A and incorporated herein is a list summarizing the pertinent information with respect to such documents. These documents, and others that may evidence TDK's claim, will be made available upon request.

TDK reserves its right to amend and supplement this Proof of Claim or to file additional proofs of claim for additional claims, including, without limitation, claims for administrative expenses and/or other claims entitled to priority and any and all other claims at law or in equity.

EXHIBIT A

TDK PREPETITION CLAIM - Delphi Mechatronic Systems, Inc., Case No. 05-44567

Invoice#	Inv Date	Orig Amt	Bal Due	Self Price	Quantity	Cust Part#	Cust Part#	Item name	Packing List#
11162200	12/28/04	20.20	0.00202	10,000	9571-054798	12938601		C1608X7R11P100769543	
11164305	12/30/04	89.80	0.00898	10,000	9571-053825	12836591		C1608X7R11P100772168	
11184306	12/30/04	39.00	0.00390	10,000	9571-053839	12838230		C1608C0G1 P100772159	
11223591	2/23/05	89.80	0.00898	10,000	9571-053825	12936591		C1608X7R11P100804577	
11223638	2/23/05	360.00	0.01750	20,000	9571-053826	12948718		C2012X7R11P100804579	
11223639	2/23/05	117.00	0.00390	30,000	9571-053839	12938230		C1608C0G1 P100804578	
11223640	2/23/05	340.00	0.01400	10,000	9571-045259	9421-0292		C2012X7R11P100804580	
11249624	3/18/05	89.80	0.00898	10,000	9571-053825	12936591		C1608X7R11P100816635	
11298874	4/4/05	178.60	0.01760	20,000	9571-053825	12936591		C1608X7R11P1008228613	
11298875	4/4/05	359.20	0.00898	40,000	9571-053825	12936591		C1608X7R11P1008228614	
11278129	4/1/05	358.20	0.00898	40,000	9571-053825	12938230		C1608X7R11P1008228614	
11280985	4/1/05	178.60	0.01760	20,000	9571-053825	12938230		C1608X7R11P100832340	
11280986	4/13/05	175.00	0.01750	10,000	9571-053826	12948718		C1608X7R11P100832341	
11280987	4/13/05	38.00	0.00390	10,000	9571-053839	12938230		C2012X7R11P100832344	
11280988	4/13/05	340.00	0.01400	10,000	9571-053825	12938230		C1608C0G1 P100832342	
11283288	4/14/05	39.00	0.00390	10,000	9571-045259	9421-0282		C2012X7R11P100832345	
11409208	7/23/05	80.00	0.00600	10,000	9571-053839	12938230		C1608C0G1 P100834947	
11451270	8/30/05	72.00	0.00360	20,000	9571-053825	12936591		C1608X7R11P100906665	
11460098	8/8/05	300.00	0.00600	50,000	9571-053825	12936591		C2012X7R11P100933323	
11465109	9/9/05	78.00	0.00390	20,000	9571-053839	12938230		C1608C0G1 P100926962	
11468847	9/13/05	72.00	0.00360	20,000	9571-053839	12938230		C1608C0G1 P10092720	
11470522	9/14/05	39.00	0.00390	10,000	9571-053839	12948599		C2012X7R11P100931675	
11470523	9/14/05	480.00	0.04800	80,000	9571-053825	12936591		C1608C0G1 P100930915	
11472653	9/15/05	36.00	0.00360	10,000	9571-053838	12948599		C2012X7R11P100930913	
11472654	9/15/05	108.00	0.00360	30,000	9571-053838	12948599		C2012X7R11P100933397	
11472655	9/15/05	72.00	0.00360	20,000	9571-053838	12948599		C2012X7R11P100933398	
11472656	9/15/05	180.00	0.00360	50,000	9571-053838	12948599		C2012X7R11P100933396	
11476319	9/18/05	108.00	0.00360	30,000	9571-053838	12948599		C2012X7R11P100933394	
11476334	9/19/05	108.00	0.00360	30,000	9571-053838	12948599		C2012X7R11P100933424	
11479606	9/21/05	180.00	0.00500	30,000	9571-053836	12948599		C2012X7R11P100933425	
11479607	9/21/05	78.00	0.00390	20,000	9571-053839	12936591		C1608X7R11P100933844	
11481594	9/22/05	72.00	0.00360	20,000	9571-053838	12948599		C2012X7R11P100933845	
11481595	9/22/05	108.00	0.00360	30,000	9571-053838	12948599		C2012X7R11P1009338150	
11481596	9/22/05	38.00	0.00360	10,000	9571-053838	12948599		C2012X7R11P1009338152	
11486087	9/28/05	36.00	0.00360	10,000	9571-053838	12948599		C2012X7R11P1009338151	
11486088	9/28/05	225.00	0.00450	50,000	9571-053838	12948599		C2012X7R11P100934039	
11489685	9/28/05	72.00	0.00380	20,000	9571-053838	12948599		C2012X7R11P100934034	
11489686	9/28/05	120.00	0.00600	20,000	9571-053826	12936591		C2012X7R11P1009338153	
11495762	10/3/05	45.00	0.00450	10,000	9571-053838	12948599		C1608X7R11P100940340	
Delphi Mechatronic Systems Inc Total									5,491.20

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

MAY-30-2007 10:34 From:

To: Goldman Sachs Co P.4/7

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the
Southern District of New York ("Bankruptcy Court")
Attn: Clerk

In re Delphi Corporation et al., Case No. 05-44481 (RDD) (Jointly Administered) (the "Cases"), in the United
States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")

AND TO: Delphi Mechatronic Systems ("Debtor")
Case No. 05-44567

Claim #: 11966

DEUTSCHE BANK SECURITIES INC., its successors and assigns ("Seller"), for good and valuable
consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and
irrevocably sell, transfer and assign unto:

GOLDMAN SACHS CREDIT PARTNERS L.P.
c/o Goldman, Sachs & Co.
30 Hudson, 17th Floor
Jersey City, NJ 07302
Attention: Pedro Ramirez
Telephone: (917) 343-8319
Fax: (212) 428-1243

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights
of stoppage in transit, replevin and reclamation, in the principal amount of \$5,491.20 ("Claim") against the
Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the
Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor
and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a
hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code,
applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates
that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the
Claim and recognizing the Buyer as the sole owner and holder of the Claim.

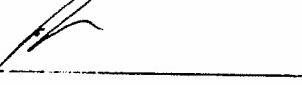
You are hereby directed to make all future payments and distributions, and to give all notices and other
communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Assignment of Claim by its duly authorized
representative dated May 29, 2007.

DEUTSCHE BANK SECURITIES INC.

By:

Name:
Title:


Ray Costa
Managing Director

GOLDMAN SACHS CREDIT PARTNERS L.P.

By:

Name:
Title:

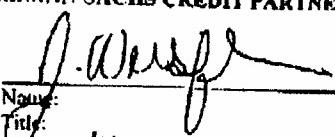

Jaime Weisfeldner
Authorized Signatory

EXHIBIT C

Address for Notices:

Goldman Sachs Credit Partners L.P.
c/o Goldman, Sachs & Co.
30 Hudson, 17th Floor
Jersey City, NJ 07302
Attention: Pedro Ramirez
Telephone: (917) 343-8319
Fax: (212) 428-1243

Wire Instructions:

Citibank N.A.
New York, New York
ABA No.: 021000089
Acct. No.: 40717188
Acct. Name: Goldman Sachs Credit Partners L.P.
Reference: Delphi (Trade Claim) from Deutsche
Attention: Bank Loan Operations – Philip F. Green